

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
JASPER DIVISION

WILLIAM GREGORY WHITSON,)

Plaintiff)

vs.)

Case No. 6:09-cv-00518-LSC-HGD

H&R BLOCK,)

Defendant)

MEMORANDUM OF OPINION

The magistrate judge filed a report and recommendation on August 19, 2009, recommending that this action be dismissed for failing to state a claim upon which relief may be granted, pursuant to 28 U.S.C. § 1915A(b)(1). Although the plaintiff was advised of his right to file specific written objections within eleven (11) days, he has failed to respond to the report.

Having carefully reviewed and considered *de novo* all the materials in the court file, including the report and recommendation, the court is of the opinion that the magistrate judge's report is due to be and hereby is ADOPTED and the recommendation is ACCEPTED. Accordingly, the complaint is due to be dismissed

pursuant to 28 U.S.C. § 1915A(b)(1) for failing to state a claim upon which relief may be granted. Final Judgment will be entered.

Done this 18th day of September 2009.



L. SCOTT COOGLER
UNITED STATES DISTRICT JUDGE
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